

## ELIGIBILITY REQUIREMENTS AND EXEMPTIONS FOR PERSONS UNDER CLAUSES 17(D) & 41(C)

Clause	Age/Condition	Eligibility Requirements Residency	Income	Total Assets	Exemptions
17(d)	70+ or Widow or Minor with One or both parents deceased	Own & occupy dwelling for preceding 5 years as domicile	no Limit	\$40,000 Whole estate (exclusive of domicile and household furnishings) maximum	\$175
41(C)	70+	Lived in Massachusetts for the preceding 10 years & owned and occupied dwelling as domicile for the preceding 5 years	\$18,000 for preceding year if single \$22,500 for preceding year if married not including minimum Soc Security income	\$35,000 (if single) \$42,500 (if married) whole estate (exclusive of domicile and household furnishings) maximum	\$750

### COMMONLY USED FORMS IN FILING WITH THE BOARD OF ASSESSORS

STATE FORM NO.	REASON FOR FILING	DEADLINE FOR FILING	STATE LAW REFERENCE
2	Form of List to declare commercial personal property	March 1 (can be extended to April 1 by Board of Assessors)	Ch59/S59
2HF	Form of List to declare non-domicile household furnishings	As required by Assessors for Ch59/S59 abatements of for determining eligibility under Clauses 17, 18 and 22 of Ch. 59	Ch59/S61 or Ch59/S29
AH1	Ch61A Agricultural-Horticultural Land Application	Annually by Oct 1 preceding fiscal year	Ch61A/S6
RL1	Ch61B Recreational Land Classification Application	Annually by Oct 1 preceding fiscal year	Ch61B/S3
17E	Return of Forest Products for Ch61 Forest Land	May 1 of each year	Ch61/S3
96D	Widows-Surviving Minors-Persons over 70 Application for R E Tax Exemption (No Income Limit/Whole Estate Value Limit)	Dec. 15 or 3 months after mailing of first installment of R E tax bill	Ch59/S5 C117(D)
97	Veterans/All Clauses (Disabled/Purple Heart/ Surviving Spouse/Surviving Parent/Loss of Sight, Limb, etc	Dec. 15 or 3 months after mailing of first installment of R E tax bill	Ch59/S5 C122ff
97EC	Elderly (over 70) (Income and Whole Estate value limit) Application for R E Tax Exemption Application for R E Tax Exemption	Dec 15 or 3 months after mailing for first installment of R E tax bill	Ch59/S5 C141(C)
100	Blind person Application for Exemption of R E Tax	Dec 15 or 3 months after mailing or first installment of R E tax bill	Ch59/S5 C137
126	Motor Vehicle Excise Tax Abatement Application	Dec 31 of the year following the tax year (Example: abatement for a 1991 Excise bill can be applied for to and including Dec 31, 1992)	Ch60/S1
127	Application for Abatement of Personal Property tax because of overvaluation	Oct 1 or 30 days after mailing of the first installment of the tax bill	Ch59/S59
128	Application for Abatement of Real Estate Tax because of overvaluation	Oct 1 or 30 days after mailing of the first installment of the tax bill	Ch59/S59